



## Santa Clara County Office of Education

Charles Weis, Ph.D.  
County Superintendent of Schools

# Informational Bulletin

*For Santa Clara County Districts*

## District Business & Advisory Services

Nimrat Johal: Director- DBAS: 408-453-6599

Cathy McKim, Manager-DBAS: 408-453-6588

Bulletin: 12-027

Date: August 10, 2011

To: District Chief Business Officers  
District Fiscal Directors

From: Cathy McKim

Re: Instructional Materials Funding Realignment Program Apportionment for Fiscal Year 2011-12

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The purpose of this e-mail is to notify you that the California Department of Education (CDE) has sent an apportionment to the State Controller's Office for payment. This apportionment, in the amount of \$318,179,878, is made from funds provided by Item 6110-189-0001, Instructional Materials Funding Realignment Program (IMFRP) of the Budget Act of 2011 (Chapter 33, Statutes of 2011). This program's funding was made flexible pursuant to California *Education Code (EC)* Section 42605 and subject to "5-5-9" allocation pursuant to *EC* Section 14401.1.

Under the "5-5-9" schedule, five percent of the annual entitlement for each program is to be allocated in each of July and August and nine percent in each month thereafter through the following June.

I have attached the apportionment schedule and letter for this apportionment; however, it is also posted on the CDE Categorical Web page at <http://www.cde.ca.gov/fg/aa/ca/> under the program name, fiscal year 2011-12.



CALIFORNIA  
DEPARTMENT OF  
EDUCATION

**TOM TORLAKSON**

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

July 25, 2011

Dear County Superintendents of Schools:

**NOTICE OF THE FIRST APPORTIONMENT  
FOR THE INSTRUCTIONAL MATERIALS FUNDING REALIGNMENT PROGRAM  
FISCAL YEAR 2011-12**

This apportionment, in the amount of \$318,179,878, is made from funds provided by Item 6110-189-0001, Instructional Materials Funding Realignment Program (IMFRP), of the Budget Act of 2011 (Chapter 33, Statutes of 2011).

Warrants will be mailed to each county treasurer approximately three weeks from the date of this Notice. For standardized account code structure coding, use Resource Code 0000, Unrestricted, and Revenue Object Code 8590, All Other State Revenue.

The county superintendents of schools were notified of this apportionment by e-mail which was sent to their CDEfisc e-mail addresses. The California Department of Education (CDE) requested that the e-mail be forwarded to all school districts in the county, and included the links to this letter and the apportionment schedules which are posted on the CDE Web page at <http://www.cde.ca.gov/fg/aa/ca/imfrp.asp>.

California *Education Code (EC)* Section 42605 authorizes complete flexibility by a school district, county office of education, and charter school in the use of funds appropriated in the state budget for fiscal years 2008-09 through 2014-15 for numerous budget items, including the funds formerly restricted to the IMFRP. School districts and county offices of education may now use the funds formerly restricted to this program for any educational purpose. The funds are therefore unrestricted and should be accounted for as such. With the exception noted below, program and funding requirements as otherwise provided in statute, regulation, and budget act provisional language associated with the funding are not in effect.

*EC* Section 42605(e)(2)(A) provides that any instructional materials purchased by a local educational agency (LEA) from funds formerly restricted to the IMFRP shall be materials adopted by the State Board of Education for kindergarten and grades one through eight, inclusive, and for grades nine through twelve, inclusive, the materials shall be aligned with state standards as defined by *EC* Section 60605, and shall also meet the reporting and sufficiency requirements contained in *EC* Section 60119. *EC* Section 42605(e)(2)(B) defines sufficiency to mean that each pupil has sufficient textbooks and instructional materials in the four core areas as defined by *EC* Section 60119, that all pupils within the LEA who are enrolled in the same course have identical textbooks and instructional materials as specified in *EC* Section 1240.3.

Each LEA's entitlement to 2011-12 IMFRP funds was calculated based on the same relative proportion of funds that each LEA received in the base year of funding; this amount was then reduced to reflect the funding decrease enacted in Control Section 12.42 of the Budget Act of 2011. Pursuant to the provisions of *EC* Section 14401.1, payments for the IMFRP are to be made in twelve installments beginning in July and ending in June. Under the new "5-5-9" schedule, five percent of the annual entitlement is to be allocated in each of July and August, and nine percent in each month thereafter through the following June. To view the schedule of apportionment, please visit CDE's Categorical Programs Web page at <http://www.cde.ca.gov/fg/aa/ca> where under the program name, the letter, and schedule for this apportionment are posted. The schedule also shows the funding reduction to basic aid districts pursuant to Section 56 of Senate Bill (SB) 70 (Chapter 7, Statutes of 2011).

SB 70 requires that 2011-12 categorical funding allocations to school districts that were basic aid in fiscal year 2010-11 be reduced by the lesser of: (1) the district's 2010-11 total revenue limit subject to the deficit factor, calculated as of the 2010-11 certified second principal apportionment, multiplied by 8.92 percent, or (2) the amount of the district's excess taxes. In implementation of SB 70, we have reduced the amount paid to basic aid districts in this apportionment.

The apportionment reduction for basic aid school districts applies to fiscal year 2011-12 only and their entitlement to funds in subsequent years for these programs will not be affected. To view the list of basic aid districts and the total amount to be reduced from their 2011-12 categorical funding allocations, please go to the CDE Web page at <http://www.cde.ca.gov/fg/aa/ca/documents/basicaidcut2011.xls>.

If you have any questions regarding this apportionment, please contact Janet Finley, Fiscal Consultant, Categorical Allocations and Management Assistance Office, by phone at 916-323-5091 or by e-mail at [jfinley@cde.ca.gov](mailto:jfinley@cde.ca.gov).

Sincerely,

Jeannie Oropeza, Deputy Superintendent  
Finance, Technology, and Administration Branch

California Department of Education  
1430 N Street  
Sacramento, CA 95814

Last Reviewed: Tuesday, August 09, 2011

**SCHEDULE OF THE FIRST APPORTIONMENT  
FOR THE INSTRUCTIONAL MATERIALS REALIGNMENT PROGRAM**

**FISCAL YEAR 2011-12**

County Code	District Code	Local Educational Agency	2011-12 Entitlement	Basic Aid Reduction (Offset 11-12 based on 10-11 status)	2011-12 Cash Entitlement	Monthly Payment July-August 5%	Monthly Payment September-February 9%	March Paid in March (Exempt from Deferral)	March Paid no later than April 30 (Not Exempt)	Monthly Payment April-May 9%	June
<b>SANTA CLARA COUNTY</b>											
43	10439	Santa Clara County Office of Education	133,271		133,271	6,664	11,994		11,994	11,994	11,997
43	69369	Alum Rock Union Elementary	745,434		745,434	37,272	67,089		67,089	67,089	67,089
43	69377	Berryessa Union Elementary	458,818		458,818	22,941	41,294		41,294	41,294	41,290
43	69385	Cambrian	36,000		36,000	1,800	3,240		3,240	3,240	3,240
43	69393	Campbell Union	158,598		158,598	7,930	14,274		14,274	14,274	14,272
43	69401	Campbell Union High	432,551	432,551	0	0	0		0	0	0
43	69419	Cupertino Union	957,063		957,063	47,853	86,136		86,136	86,136	86,133
43	69427	East Side Union High	1,396,636		1,396,636	69,832	125,697		125,697	125,697	125,699
43	69435	Evergreen Elementary	736,143		736,143	36,807	66,253		66,253	66,253	66,252
43	69450	Franklin-McKinley Elementary	545,085		545,085	27,254	49,058		49,058	49,058	49,055
43	69468	Fremont Union High	571,903	571,903	0	0	0		0	0	0
43	69484	Gilroy Unified	568,090		568,090	28,405	51,128		51,128	51,128	51,128
43	69492	Lakeside Joint	4,976	4,976	0	0	0		0	0	0
43	69500	Loma Prieta Joint Union Elementary	22,175	22,175	0	0	0		0	0	0
43	69518	Los Altos Elementary	235,851	235,851	0	0	0		0	0	0
43	69526	Los Gatos Union Elementary	149,640	149,640	0	0	0		0	0	0
43	69534	Los Gatos-Saratoga Joint Union High	174,855	174,855	0	0	0		0	0	0
43	69542	Luther Burbank	30,083		30,083	1,504	2,707		2,707	2,707	2,712
43	69575	Moreland Elementary	216,662		216,662	10,833	19,500		19,500	19,500	19,496
43	69583	Morgan Hill Unified	499,296		499,296	24,965	44,937		44,937	44,937	44,933
43	69591	Mountain View Whisman	243,316		243,316	12,166	21,898		21,898	21,898	21,902
43	69609	Mountain View-Los Altos Union High	199,961	199,961	0	0	0		0	0	0
43	69617	Mt. Pleasant Elementary	161,750		161,750	8,088	14,558		14,558	14,558	14,552
43	69625	Oak Grove Elementary	656,236		656,236	32,812	59,061		59,061	59,061	59,063
43	69633	Orchard Elementary	45,787		45,787	2,289	4,121		4,121	4,121	4,120
43	69641	Palo Alto Unified	616,862	616,862	0	0	0		0	0	0
43	69666	San Jose Unified	1,702,496		1,702,496	85,125	153,225		153,225	153,225	153,221
43	69674	Santa Clara Unified	793,155	793,155	0	0	0		0	0	0
43	69682	Saratoga Union Elementary	128,128	128,128	0	0	0		0	0	0
43	69690	Sunnyvale	333,179	333,179	0	0	0		0	0	0
43	69708	Union Elementary	249,123		249,123	12,456	22,421		22,421	22,421	22,422
43	73387	Milpitas Unified	530,319		530,319	26,516	47,729		47,729	47,729	47,726
<b>COUNTY TOTAL</b>			<b>13,733,442</b>	<b>3,663,236</b>	<b>10,070,206</b>	<b>503,512</b>	<b>906,320</b>	<b>0</b>	<b>906,320</b>	<b>906,320</b>	<b>906,302</b>
<b>STATE TOTALS</b>			<b>332,694,000</b>	<b>14,514,122</b>	<b>318,179,878</b>	<b>15,909,004</b>	<b>28,636,197</b>	<b>559,466</b>	<b>28,076,731</b>	<b>28,636,197</b>	<b>28,636,097</b>
California Department of Education											
School Fiscal Services Division											
July 25, 2011											